

Date

DraftWorldwide
633 Third Avenue
New York, New York 10017

Joe Gaskins:

PM USA Financial Controls Group will begin a review of marketing expenditures with your company. This review will include the examination of supporting documentation for services rendered and invoiced to Philip Morris for Parliament Lights/Parliament Menthol Lights. Attached is a listing of the projects we intend to review and supporting documentation requested.

The review should take approximately one week. We would like to begin on Monday, March 2, 1998. Prior to the starting date, I will be contacting you to make the necessary arrangements.

If you have any questions, please call me at (212) 878-2311.

Sincerely,

Carlyne Briceus
Financial Controls

cc: T. Larcara (PM USA)
R. Shapiro (DraftWorldwide)
M. Waldman (PM USA)
J. Woods (PM USA)

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The following information is requested for our review:

1. Organization Chart
2. List of employees who are responsible for PM and their positions
3. Copy of contract or agreement with Philip Morris
4. List of third party vendors used in 1997 and 1998
5. List of services (items) procured
6. Procedures and policies for procurement, including selection and bidding
7. Invoice and Bid support documentation for the following programs:
 - a) 1998 Defensive Mailing 1 (Jan)
 - b) 1998 Defensive Mailing 2 (Apr)
 - c) 1998 Offensive Mailing 1 (Mar)
 - d) 1997 Defensive Mailing 1 (Feb)
 - e) 1997 Defensive Mailing 2 (Apr)
 - f) 1997 Defensive Mailing 3 (July)
 - g) 1997 Defensive Mailing 4 (Oct)
 - h) 1997 Offensive Mailing 1 (June)

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